

# **Washington State Auditor's Office**

## **Audit Report**

### **Audit Services**

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Report No. 58118

**YAKIMA - TIETON IRRIGATION DISTRICT**

Yakima County, Washington

January 1, 1994 Through December 31, 1995

Issue Date: March 21, 1997

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**YAKIMA - TIETON IRRIGATION DISTRICT**  
**Yakima County, Washington**  
**January 1, 1994 Through December 31, 1995**

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**Independent Auditor's Report On Compliance With State  
Laws And Regulations**

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Board of Directors  
Yakima - Tieton Irrigation District  
Yakima, Washington

We have audited the general-purpose financial statements, as listed in the table of contents, of the Yakima - Tieton Irrigation District, Yakima County, Washington, as of and for the fiscal years ended December 31, 1995 and 1994, and have issued our report thereon dated January 28, 1997.

We also performed tests of compliance with state laws and regulations as required by *Revised Code of Washington* (RCW) 43.09.260. This statute requires the State Auditor to inquire as to whether the district complied with the laws and the *Constitution of the State of Washington*, its own ordinances and orders, and the requirements of the State Auditor's Office.

Compliance with these requirements is the responsibility of the district's management. Our responsibility is to make a reasonable effort to identify any instances of misfeasance, malfeasance, or nonfeasance in office on the part of any public officer or employee and to report any such instance to the management of the district and to the Attorney General. However, the objective of our audit of the financial statements was not to provide an overall opinion on compliance with these requirements. Accordingly, we do not express such an opinion.

The results of our tests indicated that, with respect to the items tested, the district complied, in all material respects, with the applicable laws and regulations referred to in the preceding paragraphs. With respect to items not tested, nothing came to our attention that caused us to believe that the district had not complied, in all material respects, with those provisions.

This report is intended for the information of management and the board of directors and to meet our statutory reporting obligations. This report is a matter of public record and its distribution is not limited. It also serves to disseminate information to the public as a reporting tool to help citizens assess government operations.

Brian Sonntag, CGFM  
State Auditor

January 28, 1997

**YAKIMA - TIETON IRRIGATION DISTRICT**  
**Yakima County, Washington**  
**January 1, 1994 Through December 31, 1995**

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**Independent Auditor's Report On Financial Statements**

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Board of Directors  
Yakima - Tieton Irrigation District  
Yakima, Washington

We have audited the accompanying general-purpose financial statements of the Yakima - Tieton Irrigation District, Yakima County, Washington, as of and for the fiscal years ended December 31, 1995 and 1994, as listed in the table of contents. These financial statements are the responsibility of the district's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Yakima - Tieton Irrigation District, at December 31, 1995 and 1994, and the results of its operations and cash flows for the fiscal years then ended, in conformity with generally accepted accounting principles.

Brian Sonntag, CGFM  
State Auditor

January 28, 1997